

TC-62 Municipal Energy Tax Returns

Excel Instructions

Sales and Use taxes collected by a seller are held in trust for the benefit of the locality imposing the tax and for payment to the Tax Commission in the manner and at the time provided for in Title 59, Chapter 12. This template is to report the following taxes:

- TC-62E, *Municipal Energy Sales and Use Tax Return*
- TC-62ER, *Municipal Energy Annual Sales and Use Tax Report*
- TC-62ET, *Municipal Energy Report of Transportation Only Volumes*

You must complete the entire return and applicable schedules. Keep supporting documentation in case of audit. Use [these resources](#) if you need further assistance.

General Template Instructions

Follow these steps to complete and submit your application:

1. [Complete the applicable schedules first.](#)
2. [Complete your return.](#)
3. Save your file.
4. Go to [Taxpayer Access Point \(TAP\)](#).
5. Upload your file.

Important

- *Complete your schedules before the return.*
- Enter information in the **Blue** fields.
 - **White** fields will populate from schedule data.
 - **Yellow** fields will automatically calculate.
- Don't leave blank lines between entries on the template. It will cause errors.
- Round to the nearest whole numbers and dollars.
- Dropdown menus have been provided where possible.

Saving your File

Be sure to:

- Enter all certification information
- Save as an .xls file
- Remember the name to upload

This template has the following tabs:

- *Instructions*
- *TC-62 Return*
 - Complete this after your schedule.
- *TC-62E Schedule*
 - Complete if necessary.
- *TC-62ER Schedule*
 - Complete this if necessary.
- *TC-62ET Schedule*
 - Complete if necessary.

Form TC-62E Instructions

- Column 1 Choose the tax locality. Enter the locality name if it isn't shown in the dropdown box.
- Column 2 This column will auto populate.
- Column 3 Enter the natural gas or electricity total delivered volume. Convert to decatherms (DTH) by multiplying the following figures and rounding to six decimal places:
- British Thermal Units (BTU) you sold by .00000100023881214
 - Kilowatt Hours (kWh) you sold by .034129563407
- Go to convertunits.com for conversion help.
- Column 4 Enter the total taxable amounts.
- The taxable amount is the energy sales price including any transportation, freight, customer demand charges, service charges, and other costs incurred to get the energy. If the sales price does not include these components, use the fair market value in the local area (on file with the Public Service Commission).
- The following natural gas and electricity is exempt:
- Purchased for resale
 - Prohibited from taxation by federal law or either the U.S. or Utah Constitution
 - For use in compounding or producing taxable energy
 - Subject to tax under the Motor and Special Fuel Tax Act
 - Used for a purpose other than as a fuel
 - For use outside a municipality imposing a municipality energy sales and use tax.
- The normal sales tax exemptions under Utah Code §59-12-104 do not apply to the municipal energy sales and use tax.
- Column 5 Enter the locality's tax rate. See <http://tax.utah.gov/sales/rates> for current rates.
- Column 6 This amount will auto calculate.
- Column 7 If you have paid municipal energy sales and use tax to a supplier on some part of the energy, you may get a credit. Enter that amount as shown on the supplier's invoice.
- Column 8 This Net Tax will auto calculate.
- Line 181 **Total Tax.** The sum of all tax amounts.
- Line 182 You may qualify for a 1 percent seller discount if you file and pay monthly on time. Multiply the total tax on line 181 by 1 percent.
- Line 183 **Net Tax Due.** Subtract line 182 from 181. Pay this amount.

Form TC-62ER Instructions

Column 1	Choose the tax locality. Enter the locality name if it isn't shown in the dropdown box.
Column 2	This column will auto populate.
Column 3	Enter the natural gas or electricity total delivered volume.
Column 4	Enter the total taxable amounts

The taxable amount is the energy sales price including any transportation, freight, customer demand charges, service charges, and other costs incurred to get the energy. If the sales price does not include these components, use the fair market value in the local area (on file with the Public Service Commission).

The following natural gas and electricity is exempt:

- Purchased for resale
- Prohibited from taxation by federal law or either the U.S. or Utah Constitution
- For use in compounding or producing taxable energy
- Subject to tax under the Motor and Special Fuel Tax Act
- Used for a purpose other than as a fuel
- For use outside a municipality imposing a municipality energy sales and use tax.

The normal sales tax exemptions under Utah Code §59-12-104 do not apply to the municipal energy sales and use tax.

Column 5	Enter the locality's tax rate. See http://tax.utah.gov/sales/rates for current rates.
Column 6	This amount will auto calculate.
Column 7	The amount you paid or collected, net of seller discount, if applicable.
Line 181	Total Tax. The sum of all tax amounts.

Form TC-62ET Instructions

Columns 1-2	Enter the User's name and address.
Column 3	Enter a service code, if applicable.
Column 4	Enter the users account number.
Column 5	Enter the total amount of volume delivered (DTH).
Column 6	Enter the name of the energy supplier.

TC-62 Instructions

Enter the company, designated contact, and name of person completing the form. The designated contact will receive Tax Commission correspondence if needed.

Note: You must fill out Contact/Return information to complete your form.

References/Resources

- [Publication 54, Sales Tax Information for Public Utilities](#)

Returns and Schedules: You may be penalized if you do not file the correct forms and schedules. See tax.utah.gov/tobacco/information for the forms and schedules you must file.

Information Updates: Contact the Tax Commission immediately if account information changes. Submit changes on the following forms:

TC-69, *Utah State Business and Tax Registration* — open a new business or change ownership

TC-69C, *Notice of Change for a Tax Account* — change address, close an outlet or account, and add or remove an officer or owner.

Taxpayer Resources: The Tax Commission offers online workshops to help taxpayers understand Utah taxes. Visit tax.utah.gov/training for a list of all training resources. If you need more information or access to online services, forms or publications, visit the Tax Commission's home page at tax.utah.gov.

You may also write or visit the Utah State Tax Commission at 210 North 1950 West, Salt Lake City, UT 84134-0400, or phone 801-297-2200 (1-800-662-4335 outside the Salt Lake area). You can email questions to taxmaster@utah.gov.

For accommodations under the Americans with Disabilities Act, contact the Tax Commission at 801-297-3811 or TDD 801-297-2020. Please allow three working days for a response.